

ificate of estimated resources for the several subdivisions and taxing units within the county as provided for by Section 5625-27, General Code, the fiscal officer of each such subdivision or taxing unit may in the ensuing fiscal year, certify to the county auditor that revenues available for the uses of the said subdivision or taxing unit during the current fiscal year have been collected from a new source, or that actual balances and receipts in any of its funds exceed the certified estimate, if, in fact, such collections have been made or such receipts and balances exist. Such a certificate by a fiscal officer is unauthorized unless actual collections of revenues from new sources have been made or actual balances and receipts in certain of its funds exist.

2. Upon receipt by a county auditor of a certificate of the fiscal officer of a subdivision or taxing unit during a fiscal year, that revenues from new sources have been collected since the former certificate of estimated resources had been made, or that actual balances and receipts exceeding the former estimate exist in certain funds of the subdivision or taxing unit, it is the duty of the budget commission of the county, forthwith, to issue an amended certificate of estimated resources including the same.

3. Such a certificate of the fiscal officer of a subdivision or taxing unit during a fiscal year, based upon anticipated collections or balances or receipts is not authorized and may be regarded as void.

4. A county budget commission is not required to issue an amended certificate of estimated resources for a subdivision or taxing unit during a fiscal year and after the original amended certificate of estimated resources issued by it at the beginning of the fiscal year had been made, and may refuse to do so upon the receipt by the auditor of a certificate of the fiscal officer of a subdivision or taxing unit based upon anticipated collections or revenue from new sources or anticipated excess balances and receipts in certain funds, regardless of how sure the fiscal officer or other officers of the taxing unit may be that such collections will be made or that such excess balances and receipts will exist.

Respectfully,
JOHN W. BRICKER,
Attorney General.

2694.

APPROVAL—SUPPLEMENTAL RESOLUTION COVERING EXTRA WORK
ON SECTION "ST. MARYS BR.", S. H. NO. 165, AUGLAIZE COUNTY,
OHIO.

COLUMBUS, OHIO, May 21, 1934.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted Supplemental Resolution covering extra work on Section "St. Marys Br.", S. H. No. 165, Auglaize County, Ohio.

Finding said Supplemental Resolution in proper legal form, I have accordingly endorsed my approval thereon and return the same herewith.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2695.

APPROVAL—CERTAIN LEASE, EXECUTED TO THE STATE OF OHIO BY GEORGE F. SHOAF OF OAK RUN TOWNSHIP, MADISON COUNTY, OF FARM LANDS FOR GAME REFUGE PURPOSES.

COLUMBUS, OHIO, May 21, 1934.

HON. WILLIAM H. REINHART, *Conservation Commissioner, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your recent communication, with which you submit for my examination and approval a certain lease, in duplicate, executed to the State of Ohio by one George F. Shoaf of Oak Run Township, Madison County, Ohio.

By this lease instrument there is leased and demised to the state for a term of five years, certain farm lands, aggregating in amount, 740 acres, for game refuge purposes, and in this connection it is noted that, acting under the authority conferred upon it by Section 1435-1 General Code, the conservation council, acting through you, as Commissioner, has set aside this property for the purpose of a state game and bird refuge.

Upon examination of this lease, I find that the same has been properly executed and acknowledged by the above named lessor and by yourself, acting on behalf of the conservation council. I likewise find that the provisions of this lease are in conformity with Section 1435-1 and other sections of the General Code relating to leases of this kind.

I am, accordingly, approving this lease as to legality and form, as is evidenced by my approval endorsed upon the lease and the duplicate copy thereof, both of which are herewith returned.

Respectfully,

JOHN W. BRICKER,
Attorney General.

2696.

DISAPPROVAL—CANCELLATION OF LEASE OF ABANDONED MIAMI AND ERIE CANAL LANDS.

COLUMBUS, OHIO, May 21, 1934.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval, the report of your finding